

EMPLOYER STATUS DETERMINATION
Ludington & Northern Railway Company.

MAY 08 2003

This is the determination of the Railroad Retirement Board concerning the continuing status of Ludington & Northern Railway Company (L&N) (B.A. No. 4237) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). L&N has been an employer under the RRA and RUIA with service creditable from July 18, 1901.

L&N was abandoned on June 15, 1982 after Sand Company, its owner, closed the sand mine from which L&N hauled sand to its interchange with the C&O (now CSX). From that date through 1989, L&N filed reports with the Board which stated that it had no employees. L&N reported earnings for employees from 1990 through 1994. L&N reported zero employees for 1995 through 1997, when it filed its final report to the Board. Effective March 11, 1997, an abandonment exemption was granted by the Surface Transportation Board (STB) whereby L&N was permitted to abandon its entire 2.54 mile line of railroad (STB Finance Docket No. AB-488X, decided March 3, 1997). There is evidence that L&N had one switch engine which was removed from its railroad line after the sand mine closed in 1982. A recent business report shows that the corporate status of L&N is "inactive – certificate of dissolution".


Section 202.11 of the Board's regulations provides that:

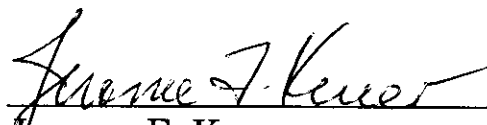
The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

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Based on the information summarized above, it is the determination of the Railroad Retirement Board that Ludington & Northern Railway Company ceased being an employer under the RRA and RUIA on March 11, 1997, the effective date of the abandonment exemption for L&N.


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